ABSTRACT OF THE DISCLOSURE

A semiconductor device having active regions connected by an interconnect line, which includes first and second transistors each having active regions and formed spaced apart from each other in a semiconductor substrate, an isolation region for isolating the first and second transistors from each other, a slit formed in the isolation region to allow those paired active regions of the first and second transistors which are opposed to each other with the isolation region interposed therebetween to communicate with each other through it, a conductive film formed on the inner walls of the slit, and an interconnect layer having first and second portions, each of which is electrically connected with a corresponding one of the paired active regions, and a third portion which is formed along the slit on the isolation region to connect the first and second portions with each other.